Governments

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INTRODUCTION

Data on governments cover every level of government and subjects ranging from property taxes to prosecutions, from labor contracts to liquor monopolies.

Federal, State, and local government officials in administration, fiscal planning, and other areas, use governments data widely. With these data, officials can estimate the economic activity of the government sector for the *U.S. National Income and Product Accounts*. Officials preparing budgets and projections frequently use data on governments and demographic trends. Cities, for example, can compare the costs of their own operations with others and may use statistics on past performance to anticipate the future.

Academic institutions use the data in economic, public finance, and political science research. Community action agencies, developers, regional planning groups, chambers of commerce, and citizens' groups need data on property values, tax bases, other sources of revenue, amounts spent on public services, and public employment.

The Bureau gets data on governments from censuses, current surveys, and in some cases administrative records.

Data cover public employment and government finances, including revenue, expenditures, indebtedness, and cash and security holdings.

Censuses and Surveys

Data on governments in the United States really began in the decennial census of 1840 with the number and kinds of some schools and pupils. After that, a census of governments occurred about every 10 years from 1850 to 1942. Beginning with 1957, after a 15-year gap, the Bureau has taken the census every 5 years (for years ending in "2" and "7").

Early censuses dealt with property values, local property taxes, and schools and their revenues. Later censuses added questions on public debt, utility systems, and public finance. In the 20th century, interest has focused on revenues and expenditures; estimates of the national wealth, by State and class of property; and the analysis of public debt.

In addition, the Census Bureau conducts a number of periodic surveys and prepares special statistical studies. It also conducts surveys for other Federal agencies. For example, the Census Bureau collects data from criminal justice agencies for the Department of Justice.

Many of the census and survey data are collected by mail, but some are either extracted from published records or obtained by Bureau representatives. The returns from the censuses and surveys of governments (in contrast to others required by Title 13 of the U.S. Code) are voluntary and, except for the sales price of individual property, by law, need not be kept confidential. Careful review helps ensure correct classification and comparability among governments.

The principal types of governments covered are Federal, State, county, municipal, township, school district (dependent and independent), and special district. The program also includes Puerto Rico, Guam,

Figure 22. TABLE FROM 1992 CENSUS OF GOVERNMENTS, TAXABLE PROPERTY VALUES, GC92(2)-1

Table 3. Assessed Value of Property Subject to Local General Property Taxation for County Areas and Selected Major Cities by State: 1991

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text]

		Gross-assessed v	alue before parti	al exemptions	Tax-exempt locally assess		Assessed value subject to tax after deduction of partial exemptions			
		ed property								
Geographic area	Total,									
	including State-assessed property	Total	Land	Improve- ments	Personal	Real property	Personal property	Total	State- assessed property	Locally assessed property
	1	2	3	4	5	6	7	8	9	10
Alabama ² 3	19 724 515	12 035 672	(NA)	(NA)	5 019 537	2 425 027	-	17 299 488	2 669 306	14 630 182
Autauga Baldwin Barbour	141 434 701 678 102 659 71 468	84 254 555 942 58 877 703	(NA) (NA) (NA)	(NA) (NA) (NA)	41 109 101 292 33 876 24 503	15 475 58 785 10 299	=	125 959 642 891 92 360 63 307	16 071 44 442 9 906	109 888 598 449 82 454 47

Figure 23. TABLE FROM COUNTY GOVERNMENT EMPLOYMENT: 1992, GE/92-4

Table 6. Payrolls of Major Individual County Governments: October 1992

[Because of rounding, detail may not add to totals. For meaning of symbols, see text]

		Octob	er payrolls (\$1,0	000)	October payrolls for selected functions (\$1,000)					
State and county Population, 1990					Education		Public welfare	Hospitals	Healt	
		For full-time employees	For part-time employees	Total	instructional employees only					
BAMA alhoun lowah² Herson adison obile ontgomery organ	116 034 99 840 651 525 239 912 378 643 209 085 100 043 150 522	380 352 10 904 1 410 2 999 1 254 505 1 036	375 344 10 623 1 344 2 948 1 248 468 980	5 8 281 66 51 5 37 56	-	-	11 665 2 - - 24	1 558	2 10 62 10	
ONA aricopama¹	2 122 434	31 634 12 72	31 073 2 100	562	35A	292	2 395	6 600	2 2	

Figure 24. TABLE FROM GOVERNMENT FINANCES, STATE GOVERNMENT TAX COLLECTIONS: 1992, GF/92-1

Table 6. Percent Distribution of State Government Tax Revenue for Selected Taxes: 1992

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

State		S	ales and gro	ss receipts	ļ	License	taxes			
				Selective	sales					
	Total	Total	General sales	Total	Motor fuels	l ve	Motor vehicle licenses	Individual income	Corpora- tion net income	Other
All States	100.0	49.6	32.8	16.8	6.8	6.6	3.2	31.8	6.6	5.5
AlabamaAlaska Arizona	100.0 100.0 100.0	52.6 6.4 57.6	26.4 (X) 43.3	26.2 6.4	7.8 2.7	9.4 4.3	3.5 1.5	29.3 (X)	3.9 12.6	4.9 76.8
Arkansas	100.0	55.3 42.4	37.6 32.4	14.4 17.7 10.0	7.7	5.8 7.4 5.0	4.0 4.2 2.9	25.7 31.0	4.4	6.5 1.8 5.9

and the Virgin Islands. Throughout this catalog, data and reference products with statistics and other information for States also include the District of Columbia, though it is not specified.

Some governmental topics are covered outside this chapter. For references to payments by governments to welfare or social security recipients and other individuals, look under "Governments: Benefits, cash or noncash" in the subject index. For data on governments collected by other agencies, refer to the Statistical Abstract of the United States. (see abstract number 90 in the General and Reference chapter). For budgetary and other perspectives on governments, contact: Executive Office of the President, Office of Management and Budget, Old Executive Office Building, Washington, DC 20503. Public Affairs: 202-395-3080. Publications: 202-395-7332.

Census Subjects

The censuses cover the following four major subjects:

Governmental organization—number, characteristics, and descriptions of local governments, by type; and data on popularly elected officials.

Taxable property values—assessed valuations, measurable sales and assessment/sales price ratios, and data on nominal and effective property tax rates.

Governmental employment—number of public employees and payrolls for the month of October; extent of employee organization; governmental labormanagement policies and agreements; and government costs for selected employee benefits.

Governmental finances—revenues, by source and type; expenditures, by function, character, and object; debt and debt transactions; and cash and security holdings.

Survey Subjects

The Bureau's regular surveys include the following:

Annual Federal expenditures

Annual financial statistics for State and local governments

Annual finances of employeeretirement systems of State and local governments

Annual public employment

Quarterly summary of Federal, State and local tax revenue

Quarterly finances of selected public employee-retirement systems

Quarterly Federal assistance awards

For more recent references to governments data products, see the following section, entitled Data Products Issued **October-December 1994.** Listings of subsequent releases appear in the *Monthly Product Announcement* and the *Daily List* (see abstracts numbered 44 and 15.5, respectively).

NOTE—The number above the abstracts makes the indexes easier to use. It should not be used for ordering products.

DATA PRODUCTS ISSUED OCTOBER-DECEMBER 1994

The following data products were issued during the last quarter of 1994. Abstracts for some may appear in this chapter; generally, though, they were published too late for an abstract to be prepared. Unless noted otherwise, these data products may still be available from the Government Printing Office (GPO). Orders should include the GPO Stock Number. However, availability is subject to change and reports may be superseded. For the latest ordering information, contact Customer Services, Bureau of the Census (301-457-4100).

This list excludes periodicals issued more often than once a year. Any such periodicals are described later in this chapter and listed in appendix A.

Reports carried in full or in part on CENDATA, our online information service, are identified by the word "CENDATA" in brackets at the end of the report listing.

(700)

1992 Census of Governments

GC92(2). Volume 2. Taxable Property Values

Number 1. Assessed Valuations for Local General Property Taxation. 112 pp. \$7.50. GPO S/N 003-024-08764-2.

Current Governments Reports

GE-92. Government Employment

1. Public Employment: 1992. 62 pp. \$4.25. GPO S/N 003-024-08766-9.

GF-92. Government Finances

1. State Government Tax Collections: 1992. 60 pp. \$3.75. GPO S/N 003-024-08770-7.

Consolidated Federal Funds Report (CFFR), Fiscal Year 1993 Technical Documentation. 26 pp. \$10. Available from Customer Services.

② Consolidated Federal Funds Report (CFFR), Fiscal Year 1993 File. \$175.

Survey of Governments, 1992: Annual Employment Technical Documentation. 44 pp. \$10. Available from Customer Services

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② (Survey of Governments, 1992: Annual Employment File.) \$375 for 2 reels. Available from Customer Services.

1992 CENSUS OF GOVERNMENTS

The 1992 Census of Governments was collected during the first half of 1993. (See additional background information at the beginning of this chapter.) The data focus on State and local governments in the United States, featuring such subjects as value of taxable property, number of public employees, payrolls, revenue, expenditures, debts, and financial assets.

Census data products released through September 1994 are described below. More recent products may be listed in the Data Products Issued October-December 1994 section above.

For information about products from the 1987 census, see the *Census Catalog and Guide:* 1994 or contact Customer Services (301-457-4100).

(700.1)

Government Units in 1992 (GC92-1(P)), Preliminary Report

Data time span—1992, with some comparative data for 1987.

Geographic areas covered—United States and States.

Subject content—Provides preliminary information on the number of local governments by type and function. The report includes the number of counties, municipalities, townships, school districts, and special districts. The report covers single-and multiple-function special districts providing such services as education, libraries, hospitals, health, and transportation (highway and airports).

NOTE—This report has been replaced by *Government Organization*, Volume 1, No. 1, 1992 Census of Governments (abstract number 704).

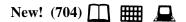
GPO Stock No. 003-024-06703-0.



8 pp. 1993. \$1.

104

Contact Customer Services for the latest ordering information.



Government Organization (GC92(1)-1)

Data time span—1992, with some comparative data for earlier years.

Geographic areas covered—United States, States, and counties.

Subject content—Provides information on the number and selected characteristics of governmental units and public school systems as of the beginning of 1992.

Data are shown on number of county, municipal, and township governments, by selected type of service, and their 1990 populations, by population-size classes; school districts and other public school systems by selected characteristics such as type of system, enrollment, size, number of schools operated, grades provided, and areas served; special district governments by function performed and amount of debt and with or without property-taxing power; and intercounty local governments, by type.

376 pp. 1994. \$23.

Contact Customer Services for the latest ordering information. Also available on microfiche from Customer Services and in full or in part online (through CENDATA, see page 2).

SURVEYS OF GOVERNMENTS

The statistics presented in the recurrent reports described below are derived from surveys conducted by the Census Bureau in the years between censuses. Data cover the finances and employment of the Federal Government and State and local governments throughout the country.

These statistics appear in four different series of reports (GE, GF, GR and GT) published either annually or quarterly. Also, the Bureau prepares two other series, Federal Expenditures by State for Fiscal Year (Yr.) and the Consolidated Federal Funds Report. In addition, some of the survey data are on computer tape.

Abstracts of survey products appear in this order (following a directory abstract):
1) Federal expenditures, 2) government employment, and 3) government finance.

New! (732) III IIII III

Consolidated Federal Funds Report, Fiscal Year 1993: Volume I: County Areas

Data time span—1992-1993 (fiscal year).

Geographic areas covered—United States, States, and counties; Puerto Rico and municipios; and outlying areas (American Samoa, Guam, Northern Mariana Islands, and U.S. Virgin Islands).

Subject content—Presents data on Federal Government expenditures or obligations. Statistics cover grants to State and local governments, salaries and wages, procurement contracts, direct payments for individuals, and some other major programs. The report also includes government loans and insurance, as well as total direct spending for defense and nondefense functions.

116 pp. 1994. \$7.50.

Contact Customer Services for the latest ordering information. Also available on microfiche from Customer Services and in full or in part online (through CENDATA, see page 2).



Consolidated Federal Funds Report, Fiscal Year 1993: Volume II: Subcounty Areas

Data time span—1992-1993 (fiscal year). Geographic areas covered—United States, States, counties, municipalities and townships; Puerto Rico and municipios; and outlying areas (American Samoa, Guam, Northern Mariana Islands, and U.S. Virgin Islands).

Subject content—Presents data on Federal Government expenditures or obligations. Statistics include grants to State and local governments, procurement contracts, direct loans, and guaranteed loans and insurance. Data cover all general purpose local governments.

356 pp. 1994. \$21.

Contact Customer Services for the latest ordering information. Also available on microfiche from Customer Services and in full or in part online (through CENDATA, see page 2).

New! (736) **>**

Consolidated Federal Funds Report (CFFR): Fiscal Year 1993

Data time span—1992-1993 (fiscal year). Geographic areas covered—States, counties, and subcounty areas (municipalities and townships). U.S. territories are also included.

Subject content—Contains statistics on Federal expenditures or obligations for States and local governments by the following categories: grants, salaries and wages, procurement contracts, direct payments for individuals, direct loans, guaranteed or insured loans, and insurance. Dollar amounts reported represent actual expenditures or

obligations. Data for State and local governments are identified by program identification titles and codes, and object/assistance type codes.

In addition, the file contains associated geographic codes (FIPS, GSA, Census), 1990 population, and the U.S. congressional district code for each governmental unit.

Reference materials—Consolidated Federal Funds Report (CFFR), Fiscal Year 1993 Technical Documentation (GOV-CFFR) contains descriptive information about the file, record layouts, and code lists. One free copy accompanies each file order. When ordered separately, it is available for \$10 from Customer Services.

Computer tape. \$175. Released 1994. Order from Customer Services. See Ordering Products section.

New! (736.5) •

Consolidated Federal Funds Report (CFFR): Fiscal Years 1984-1992

Data time span—1984-1992 (fiscal years). Geographic areas covered and subject content—See abstract number 736. One compact disc (CD-ROM). \$150. For \$200, receive this disc and a disc with 1993 data when it becomes available. Order from Customer Services. See Ordering Products section.

New! (738) | | | | | | | |

Federal Expenditures by State for Fiscal Year 1993 (FES-93)

Data time span—1992-1993 (fiscal year) with comparative data for 1983 and subsequent years.

Geographic areas covered—United States, States, Puerto Rico, and outlying areas (American Samoa, Guam, Northern Mariana Islands, and U.S. Virgin Islands). Subject content—Presents data on Federal Government expenditures for grants to State and local governments, salaries and wages, procurement contracts, direct payments to individuals, and some other major programs. The report also includes government loans and insurance as well as spending for defense and nondefense functions. 76 pp. 1994. \$4.75.

Contact Customer Services for the latest ordering information. Also available on microfiche from Customer Services and in full or in part online (through CENDATA, see page 2).

New! (739) (>)

Federal Assistance Award Data System (FAADS) File

Frequency of issue—Quarterly.

Geographic areas covered—States, counties, and places.

Subject content—Provides data on domestic financial assistance programs, including grants and payments; direct, guaranteed

and insured loans to individuals, governments small businesses, and other qualified recipients; direct payments for specified or unrestricted use; and insurance and other types of assistance.

Provides data on Federal Government award recipients including the agency making the award. Federal program numbers (including the *Catalog of Federal Domestic Assistance* codes) and geographic codes, program descriptions, funding amounts, and date of award issuance are included.

Reference materials—Federal Assistance Award Data System Users' Guide for Federal Fiscal Year (Yr.) contains descriptive information about the file and a record layout. One free copy accompanies each file order. When ordered separately, it is available for \$10 from Customer Services.

Number of reels varies by quarter. Contact Customer Services for ordering information.

Government Employment

Beginning with the 1993 editions, Government Employment reports no longer will be printed. The data will be accessible on Internet. A series of printed *Fact Sheets* will summarize major findings for each State and the Nation. For more information, contact Henry Wulf, Governments Division (by phone 301-457-1523 or 1-800-242-2184; by E-mail, hwulf@census.gov).

New! (740) []

Public Employment in 1992 (GE92 No. 1) Data time span—October 1992, with some comparative data for earlier years.

Geographic areas covered—United States and States.

Subject content—Describes government employment and payrolls by function, level and type of government, and combinations of these categories. Statistics are also presented, by type of State and local government, on employment and payrolls and average earnings of full-time employees; payrolls of State and local governments by function; and full-time equivalent employment of State and local governments by function and per 10,000 population.

Summary data are also tabulated on employment and payrolls for State and local governments by type of government for a 35-year period and for Federal civilian employees by function.

50 pp. 1994. \$4.25.

Contact Customer Services for the latest ordering information. Also available on microfiche from Customer Services and in full or in part online (through CENDATA, see page 2).

New! (742) []

City Employment in 1992 (GE92 No. 2)

Data time span—October 1992, with some comparative data for earlier years.

Geographic areas covered—United States and cities of 75,000 population or more.

Subject content—Provides summary data on city government employment and payrolls by function and by population-size groups for the United States, with some comparative figures for earlier years. Similar statistics are shown for individual cities having 75,000 population or more.

The tabulations for individual cities cover number of employees, October payroll, employment and payroll in selected functions, and full-time average October earnings. The 1990 population figures are also included.

Text tables trace trends in city employment from 1961 and include more recent rates of change both in employment and in pay

41 pp. 1994. \$3.

Contact Customer Services for the latest ordering information. Also available on microfiche from Customer Services and in full or in part online (through CENDATA, see page 2).

New! (746) []

County Government Employment in 1992 (GE92 No. 4)

Data time span—October 1992, with some comparative data for earlier years.

Geographic areas covered—United States and counties of 100,000 population or more.

Subject content—Presents employment and payroll statistics, by function and population-size group, for all county governments. Figures are provided individually for each county government that had 100,000 population or more. Summary data are also shown on all county governments, for employment and payrolls, by function.

41 pp. 1994. \$2.25.

Contact Customer Services for the latest ordering information. Also available on microfiche from Customer Services and in full or in part online (through CENDATA, see page 2).

New! (748) **>**

Survey of Governments, 1992: Annual Employment Statistics

Data time span—October 1992.

Geographic areas covered—State and local governmental units.

Subject content—Provides data on full- and part-time employment and payrolls of all state governments and 22,000 sampled local governments (that is, county, city,

township, special district, and school district) by function. Function categories include police protection, higher education, local schools, fire protection, financial administration, central administration, judicial and legal, highways, public welfare, solid waste management, sewerage, parks and recreation, health, and hospitals. Other function categories include water supply, electric power, gas supply, transit systems, natural resources, corrections, libraries, airports, water transportation, other education, State liquor stores, Employment Security Administration, and housing and urban renewal.

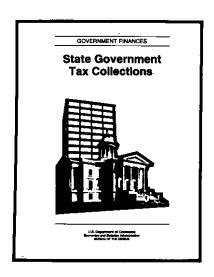
105

Reference materials—Survey of Governments, 1992: Annual Employment Statistics Technical Documentation (GOV-ASG-92-E) contains descriptive information about the file and a record layout. One free copy accompanies each file order. When ordered separately, it is available for \$10 from Customer Services.

Computer tape. \$375. Released 1994. Order from Customer Services. See Ordering Products section.

Government Finances

Beginning with the 1992-1993 and 1993 editions, annual Government Finances reports no longer will be printed. The data will be accessible on Internet. A series of printed *Fact Sheets* will summarize major findings for each State and the Nation. For more information, contact Henry Wulf, Governments Division (by phone 301-457-1523 or 1-800-242-2184; by E-mail, hwulf@census.gov).



State Government Tax Collections: 1992 (GF92 No. 1)

Data time span—1991 and 1992, with some comparative data for 1990.

Geographic areas covered—United States and States.

Subject content—Includes data on State tax revenue, by type of tax; sales and gross receipts tax revenue; license tax revenue; percent distribution of tax revenue for selected taxes; population and personal income; State excises on general sales, motor fuel, and cigarettes; and State tax collections in detail. The report also provides State per capita tax rankings and a national summary of State government tax revenue, by type of tax.

57 pp. 1994. \$3.25.

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Contact Customer Services for the latest ordering information. Also available on microfiche from Customer Services and in full or in part online (through CENDATA, see page 2).

New! (752) [

Finances of Employee-Retirement Systems of State and Local Governments: 1990-91 (GF91 No. 2)

Data time span—1990-1991 (fiscal year), with some comparative data for earlier years.

Geographic areas covered—United States and States.

Subject content—Provides national and State totals of employee-retirement system finances of State and local governments, covering such items as receipts, benefits and withdrawal payments, and cash and security holdings at the end of the fiscal year. The report also provides comparative data for selected individual employee-retirement systems, including membership and benefit operations.

58 pp. 1993. \$4.

Contact Customer Services for the latest ordering information. Also available on microfiche from Customer Services.

New! (754) [

State Government Finances: 1992 (GF92 No. 3)

Data time span—1992, with some comparative data for 1990 and 1991.

Geographic areas covered—United States and States.

Subject content—Includes summary data for State government finances on revenue by source; expenditures by character, object, type, and function; indebtedness and debt transactions; and cash and security holdings.

Detailed tables by state also provide statistics on: revenue by source including intergovernmental revenue, tax revenue, charges, insurance trust and other revenue; expenditure by character and object, by function including thirty categories with some subordinate detail; intergovernmental expenditure by type of receiving government and function, and by capital outlay and function; indebtedness and debt transactions; and cash and security holdings by purpose and type of asset.

Other tables contain information on finances of liquor stores; financial transactions of alcoholic beverage monopolies; revenue and expenditures of State-operated utilities; and finances of State-administered public-employee retirement systems, unemployment compensation systems, worker compensation systems, and miscellaneous State-administered insurance trust systems.

Derivative statistics include both per capita and per \$1000 of personal income for revenue, expenditure, indebtedness and asset data. This information appears in tables, unranked and ranked. Other supplementary tables present data on lotteries, population, and personal income.

88 pp. 1993. \$5.50.

Contact Customer Services for the latest ordering information. Also available on microfiche from Customer Services.

New! (756) [

City Government Finances: 1990-91 (GF91 No. 4)

Data time span—1990-1991 (fiscal year), with some comparative data for earlier years.

Geographic areas covered—United States and selected cities, towns, and townships.

Subject content—Presents a summary of city government finances as well as data on finances of city-operated utilities; supplementary detail on other utilities for individual cities and selected urban towns and townships of over 75,000 population; city finance items and per capita amounts of these items, by population-size groups; finances of individual cities and selected urban towns and townships of over 75,000 population; per capita amounts of financial items; and finances of individual city governments having 300,000 population or more, in detail.

126 pp. 1993. \$7.50.

Contact Customer Services for the latest ordering information. Also available on microfiche from Customer Services.

New! (758) [

Government Finances: 1990-91 (GF91 No. 5)

Data time span—1990-1991 (fiscal year), with some comparative data for earlier years.

Geographic areas covered—United States and States.

Subject content—Summarizes Federal, State, and local government finances for fiscal years 1987-1988 through 1990-1991. These data, along with per capita figures, reflect recent trends in revenue, expenditures, and indebtedness of all governments. Data on revenue are shown by source and level of government; expenditures, by function, object and level of government; indebtedness, by long- and short-term debt; and cash and security holdings, by purpose and type. Summary statistics also cover government-administered insurance trust and employee-retirement systems.

State and local government data include: expenditures by function; indebtedness and debt transactions; capital outlay in total and for selected functions; per capita amounts for selected financial items; and relation of selected items to personal income

This report also details: Federal expenditures for selected categories; utility revenue, expenditures, and indebtedness by type; revenue and expenditures, by State, of locally operated public utilities; and selected items of finances by type of local government. Population estimates as of April 1, 1990 and July 1, 1991, and personal income for calendar year 1990 are also included.

152 pp. 1993. \$10.

Contact Customer Services for the latest ordering information. Also available on microfiche from Customer Services.

New! (758.1) []

Government Finances: 1991-92 (GF92 No. 5P) (Preliminary Report)

Data time span—1991-1992 (fiscal year).

Geographic areas covered—Similar to GF91 No. 5, but provides less detailed data.

56 pp. 1994. \$3.

Contact Customer Services for the latest ordering information. Also available on microfiche from Customer Services.

New! (762) [

County Government Finances: 1990-91 (GF91 No. 8)

Data time span—1990-1991 (fiscal year), with national summary data for three preceding years.

Geographic areas covered—United States, counties, and city-counties over 100,000 population.

Subject content—Provides a summary of county government finances, such as data on revenue and expenditures, finances of county governments by population-size

groups, finances of individual county governments in counties of over 100,000 population, per capita amounts of selected financial items by county, and detailed finances of individual counties of over 500,000 population. The report also shows finances of individual city-counties of over 100,000 population.

156 pp. 1993. \$10.

Contact Customer Services for the latest ordering information. Also available on microfiche from Customer Services.

New! (764) [

Public Education Finances: 1990-91 (GF91 No. 10)

Data time span—1990-1991 (fiscal year). Geographic areas covered—United States and States.

Subject content—Includes the finances of publicly operated educational agencies classified by the Census Bureau as school systems. These encompass both school systems operating as independent governmental districts and those that are dependent units of the city, county, or State governments. In addition to elementary and secondary school systems, there are approximately 500 local institutions of higher education.

Tables provide summary financial data on the revenue and expenditures of dependent and independent school systems and enrollment-size groups for all school systems

Detailed data are presented on general revenue and expenditures, indebtedness, and cash and security holdings. Also shown are finances of individual public school systems and per pupil amounts of selected financial items for individual public school systems of over 15,000 enrollment.

116 pp. 1993. \$7.

Contact Customer Services for the latest ordering information. Also available on microfiche from Customer Services.

New! (764.2) **>**

Survey of Governments, 1991: Education Finance (91SCH-File C)

Data time span—1990-1991 (fiscal year). Geographic areas covered and subject content—Similar to Public Education Finances, 1990-91 (GF91, No. 10) (see abstract number 764). The tape file contains

statistics on the finances for all elementary and secondary school systems in most states and a sample in the remainder, and for local government post-secondary institutions, and State universities, community colleges, and other degree-conferring public colleges.

Reference materials—Survey of Governments, 1991: Education Finance (91SCH-File C) Technical Documentation contains descriptive information about the file and a record layout. One free copy accompanies each file order. Separately, it is available for \$10.

Computer tape. \$175. Released 1994. Order from Customer Services. See Ordering Products section.

New! (766) [

Finances of Selected Public Employee-Retirement Systems (GR)

Frequency of issue—Quarterly.

Geographic areas covered—United States.

Subject content—Provides summary data on cash and security holdings of about 100 major public employee-retirement systems of State and local governments for the current quarter and earlier periods specified. The report includes data on cash holdings; Federal, State, and local government securities; corporate bonds and stocks; mortgages; and other securities.

GPO Catalog No. C3.242:GR94/(qt.).

4 pp. Quarterly, \$1.50 per issue. Single copies available from Customer Services. Also available on microfiche. Annual subscription price \$5. Cite code FSPER when placing subscription with GPO.

New! (768) []

Quarterly Summary of Federal, State, and Local Tax Revenue (GT)

Frequency of issue—Quarterly.

Geographic areas covered—United States, States, and selected counties.

Subject content—Presents data for the current quarter and specified prior periods on national totals of Federal, State and local

tax revenue, by level of government and by type of tax; property tax collections in selected county areas; and collections of seven types of taxes for States. Tax revenue is reported by quarters and by 12-month totals. The report also presents some comparative data for earlier years.

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NOTE—Reports GT92-Q2 through GT93-QT2 were not issued.

GPO Catalog No. C3.145/6:GT94/(qt.).

20 pp. Quarterly, \$1.50 per issue. Single copies available from Customer Services. Also available on microfiche and in full or in part online (through CENDATA, see page 2). Annual subscription price \$7. Cite code QSSLT when placing subscription with GPO.

New! (770)

Survey of Governments, 1991: Annual Finance Statistics

Data time span—1990-1991 (fiscal year). Geographic areas covered—State and local governmental units.

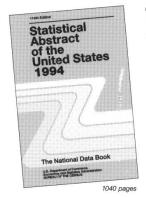
Subject content—Provides, in a two-file set, finance data on revenue, expenditure, indebtedness and debt transactions, and cash and security holdings. Revenue data are provided by source; expenditures are shown by function such as education, highways, and public welfare, and also by type including intergovernmental, current operation, and capital outlay. The file shows outstanding debt by type of debt, and debt transactions. The asset data appear by purpose and type of financial asset. In addition, the financial statistics of employeeretirement systems and of utilities operated by State and local governments are shown.

File 91 SAM includes all State governments and a sample of all local government types. File 91 EST provides national and State figures by level and type of government.

Reference materials—Survey of Governments, 1991: Annual Finance Statistics
Technical Documentation (GOV-ASG-91-F2) contains descriptive information about the file and a record layout. One free copy accompanies each file order. When ordered separately, it is available for \$10 from Customer Services.

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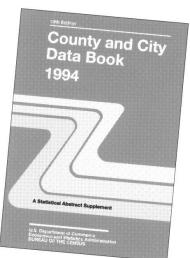
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